

By: Darby

H.B. No. 3039

A BILL TO BE ENTITLED

AN ACT

relating to requiring metal building, roof, and component retailers to register with the comptroller; imposing a civil penalty; authorizing a fee.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Subchapter B, Chapter 403, Government Code, is amended by adding Section 403.022 to read as follows:

Sec. 403.022. METAL BUILDING, ROOF, AND COMPONENT RETAILER REGISTRATION. (a) In this section, "metal building, roof, and component retailer" means a person that sells, alters, or fabricates metal buildings or roofs or other components used in the construction of metal buildings.

(b) A metal building, roof, and component retailer must register with the comptroller using a form prescribed by the comptroller. The comptroller shall require each retailer to provide:

(1) the name and address of each agent of the retailer operating in this state;

(2) the location of all distribution offices or other places of business in this state of the retailer; and

(3) any other necessary information the comptroller requires.

(c) The comptroller may charge a fee to cover the cost of a registration under this section.

1 (d) A registration expires on the first anniversary of the
2 date of issue.

3 (e) A person who fails to register as required by this
4 section is subject to a civil penalty in an amount not to exceed
5 \$500.

6 SECTION 2. The comptroller of public accounts shall study
7 the compliance of metal building, roof, and component retailers who
8 make taxable sales of those buildings, roofs, and components with
9 the requirements of Chapter 151, Tax Code, including the
10 requirements to obtain sales tax permits and collect sales and use
11 taxes under that chapter. As part of this study, the comptroller
12 shall conduct random audits of registered metal building, roof, and
13 component retailers who do not have a sales tax permit. The
14 comptroller shall report the findings of the study to the 85th
15 Legislature not later than January 31, 2017. If the comptroller
16 determines that registered metal building, roof, and component
17 retailers are not complying with Chapter 151, Tax Code, the
18 comptroller's report shall include recommendations to improve
19 compliance.

20 SECTION 3. This Act takes effect January 1, 2016.